



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 10-2005

### Are You in Compliance with the New CPE Requirements?

21 NCAC 8G .0410, *Professional Ethics and Conduct CPE*, requires all active licensees to complete either a two-hour group study professional ethics and conduct CPE course or a four-hour self-study professional ethics and conduct CPE course as part of the annual 40-hour CPE requirement.

Only those courses which have been approved by the Board and that are offered by Board-registered CPE sponsors (including NASBA CPE sponsors) can be used to fulfill the ethics CPE requirement.

For a list of Board-approved ethics CPE courses and sponsors, please visit the Board's web site, [www.cpaboard.state.nc.us/ethicscperule.htm](http://www.cpaboard.state.nc.us/ethicscperule.htm).

Both resident and non-resident licensees must complete either a two-hour group study professional ethics and conduct CPE course or a four-hour self-study professional ethics and conduct CPE course as part of the annual 40-hour CPE requirement.

21 NCAC 8G .0409(c) requires that active licensees complete at least eight hours of non-self study CPE each year as part of the annual 40-hour CPE requirement. In other words, no more than 32 hours of the annual 40-hour requirement may be self-study.

A licensee is not required to take any self-study CPE, but is required to take at least eight hours of CPE that is not self-study.

The eight hours of non-self-study CPE does not have to be one 8-hour course. A licensee may take one 8-hour course, two 4-hour courses, four 2-hour courses, etc., as long as none of the courses are non-self-study.

Because the requirement is an annual requirement, a licensee cannot use carry-forward CPE hours to satisfy the requirement--when CPE hours are used as carry-forward, they lose their self-study/non-self-study characteristics.

If you have questions regarding the ethics CPE requirement or the non-self-study CPE requirement, please contact Lisa Moy in the Board's Licensing section by telephone at (919) 733-1423 or by e-mail at [lisamoy@bellsouth.net](mailto:lisamoy@bellsouth.net).

### Do You Understand the Yellow Book CPE Requirement?

CPAs engaged in Generally Accepted Government Auditing Standards (GAGAS) engagements must comply with US Government Accountability Office (GAO) "Yellow Book" continuing professional education (CPE) requirements.

CPAs performing GAGAS engagements must complete 80 hours of acceptable CPE every two years and 24 of those hours must be in governmental accounting and auditing topics. At least 20 hours of the 80 hours must be completed in any one year of the two-year period.

The CPA is responsible for determining which courses will enhance his or her ability to perform GAGAS engagements.

#### What qualifies for Yellow Book CPE?

There are two questions a CPA should consider when deciding which CPE courses to take:

1) Will the course enhance your ability to perform audits and/or attest engagements in general? If the answer is yes, the course will satisfy the 80-hour general "Yellow Book" requirement.

**Yellow Book CPE**

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[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

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**The Board office will be closed  
November 11, 24 & 25.**

## Disciplinary Actions

**Amos Johnson Chestnutt, #11768**  
**Fayetteville, NC 08/22/2005**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 11768 as a Certified Public Accountant.
2. In August of 2003, warrants were issued charging Respondent with "unlawfully and willingly" failing to file individual State tax returns for the calendar years 1997, 1998, 1999, 2000, and 2001.
3. In January of 2004, Respondent pleaded not guilty to said charges.
4. Upon trial, Respondent was found guilty in the Wake County District Court of failing to file his individual State income tax returns for 1997, 1998, 1999, 2000, and 2001. Respondent appealed that verdict to Wake County Superior Court for a trial *de novo*.
5. Based on evidence presented at trial that Respondent had failed to file individual State income tax returns for 1997 through 2001, Respondent was found guilty in Wake County Superior Court of five counts of willfully failing to file his North Carolina individual income tax returns. Respondent was sentenced to two (2) consecutive 45-day prison terms; however, said prison terms were suspended and Respondent was placed on supervised probation for thirty (30) months. Respondent was also ordered to pay a \$2,500.00 criminal fine, to perform one hundred (100) hours of community service, and to file his delinquent tax returns within thirty (30) days.
6. Respondent announced in open Court that he would appeal the Wake County Superior Court verdict to the North Carolina Court of Appeals; however, said appeal has not been perfected and the applicable deadlines have now expired.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*,

whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(c), and .0207.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Amos Johnson Chestnutt, is hereby permanently revoked.

**McArthur Douglas Mitchell, #14641**  
**Charlotte, NC 07/14/2005**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 14641 as a Certified Public Accountant.
2. In a September 2004 Bill of Information before the United States District Court for the Western District of North Carolina, Charlotte Division, the United States Attorney charged Respondent and others with violations of Title 18, United States Code, Section 1343 (wire fraud).
3. In September of 2004, Respondent entered "a voluntary plea of guilty to Count One as set forth in the Bill of Information, and admits to being in fact guilty as charged in that Count." As a

part of his Plea Agreement, Respondent agreed to surrender his license to practice law and not seek readmission to the State Bar until the completion of his supervised release term, and agreed to notify the CPA Board of his plea and not to seek the reinstatement of his CPA certificate until the completion of his supervised release term.

4. In a letter dated October 7, 2004, Respondent informed the Board of his plea and stated that he wished to surrender his North Carolina CPA certificate.
5. Despite several attempts by Board staff to obtain additional information from both Respondent and his legal representative, no additional information has, to date, been provided to the Board by Respondent or by anyone acting on his behalf regarding his plea.
6. On March 31, 2005, Respondent, upon acceptance of his guilty plea, was adjudged guilty and convicted of the felony of wire fraud, and was sentenced to thirteen (13) months in prison, was placed on three (3) years of supervised release, was assessed \$100.00, and was ordered to pay \$237,809 in restitution.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss

**Mitchell**

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### Conditional Status - Second Offense

Pursuant to 21 NCAC 8G .0406(b)(2), the following licensee was assessed a \$250.00 civil penalty and his certificate was placed on conditional status for the second occurrence within a five (5) calendar year period of failing to complete the CPE requirement by the December 31, 2003, deadline, but completing the CPE requirement by the June 30, 2004, certificate renewal deadline:

David Allen Wilson, #21362  
Cumming, GA

**Mitchell** continued from page 2

this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a, b, d, and e, and 21 NCAC 8N .0201, .0202, .0203, .0204, .0206, and 0208(a).

**BASED ON THE FOREGOING** and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, McArthur Douglas Mitchell, is hereby permanently revoked.

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**Tracie Wright Cox, #25561**  
**Cheraw, SC 07/14/2005**

**THIS CAUSE**, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 25561 as a Certified Public Accountant.

2. Respondent, as an employee of H&R Block, prepared a compiled financial statement for one of H&R Block's business customers. H & R Block is not now and never has been authorized by the Board to engage in the public practice of accountancy as a "CPA firm."

3. In February of 2005, Respondent, upon the request of her employer and on behalf of the H&R Block business customer, issued the compiled financial statement to the South Carolina Depart-

ment of Labor, Licensing and Regulation and signed the report on said compiled financial statement using the title "CPA."

4. In compiling the financial statement and issuing a report on said compiled financial statement, Respondent failed to comply with Statements on Standards for Accounting and Review Services (SSARS) as follows:

a. The report referred to the statements compiled as "statements of assets, liabilities and stockholders' equity" and statements of revenues and expenses when in fact the "statements" actually compiled were comprised of only one balance sheet and one income statement.

b. The report stated that the statements were compiled for the H&R Block business customer when, in fact, the balance sheet included in the compilation was a combined statement for the H&R Block business customer and one of the business customer's owners.

c. The report did not state the period of time covered by the income statement.

d. The report was not prepared by a CPA firm, nor issued on a CPA firm's letterhead, nor signed by a CPA firm. The report was issued on H&R Block's letterhead, a non-CPA firm, and signed by Respondent as "H&R Block, Tracie W. Cox, CPA."

e. Tools and equipment, which should have been disclosed under property and equipment at depreciated values, were disclosed as other assets.

f. Vehicles, which should have been disclosed under property and equipment at depreciated values, were disclosed as other assets.

g. The current portion of long-term liabilities was not disclosed as current liabilities.

5. The report and compiled statement was issued to a third party whom Respondent knew or should have known would rely upon it.

6. Respondent failed to register with the Board as a CPA firm, failed to enroll in a peer review program, and failed to inform the Board that she was offering and rendering attest services to clients.

7. Respondent represents that she did

not intentionally or willfully violate the accountancy laws and rules, that she informed the client and third party recipient that she was withdrawing from the engagement on the date she learned she could not provide the attest services as an employee of H&R Block, and that she is no longer an employee of H&R Block.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e, 93-4, 93-5, and 93-8, and 21 NCAC 8J .0108, 8M .0105(a), 8N .0103, 8N .0302, 8N .0401, 8N .0404, and 8N .0212.

**BASED ON THE FOREGOING** and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed.

2. Respondent shall disclose the stayed suspension of her license whenever asked if she has ever had a license suspended or revoked.

3. Respondent is censured.

4. Within one hundred eighty (180) days of the date this Order is approved by the Board, Respondent must again complete and provide verification of her completion of the Ethics Principles and Professional Responsibilities course as

**Cox**

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## **Yellow Book CPE** *continued from front*

2) Will the course enhance your ability to perform GAGAS engagements? If the answer is yes, the course will satisfy the 24-hour requirement.

CPAs are encouraged to annotate in their notes reasons for taking specific courses in case peer reviewers raise a question.

### **When did the new requirements take effect?**

The new requirements became effective for CPE measurement periods on or after June 30, 2005.

### **Who must comply with these requirements?**

Auditors engaged only in fieldwork who spend less than 20% of their time in GAGAS work must comply with the 24 hours of governmental accounting and auditing CPE every two years.

All other professionals (partners, senior managers, managers) engaged in GAGAS work must complete 80 hours, including the 24-hour requirement, every two years with a minimum of 20 hours each year.

There is no carry-over provision for excess CPE hours taken.

### **What is the difference between the 24-hour requirement and the 80-hour requirement?**

The 80-hour requirement includes topics which will enhance your general ability to perform audits and attestation engagements including, but not limited to, accounting and auditing subjects.

The 24-hour requirement includes topics that will enhance your ability to perform GAGAS engagements including, but not limited to, governmental accounting and auditing subjects. The 24-hour requirement is included in the 80-hour requirement.

### **What courses do and do not qualify?**

CPE that qualifies for the 80- and 24-hour requirements is not restricted to accounting and auditing, but can include a wide range of subjects and topics. Any subject or topic that directly enhances the auditor's proficiency to perform governmental audits and/or attestation engagements would qualify as GAGAS CPE.

Auditors, in consultation with their employers, should use professional judgment

in determining whether or not a subject or topic qualifies and whether it satisfies the 24-hour requirement. [Note: The determination of the topics satisfying the 24-hour requirement can vary from auditor to auditor within the same audit organization on the basis of the individual auditor's assignments.]

The GAO acknowledges that auditors will need to apply professional judgment in determining whether training qualifies as CPE under Yellow Book rules.

### **Do tax-related services qualify for GAGAS?**

CPE related to tax services unrelated to the audit engagements would not satisfy the GAGAS requirements. Other areas that do not qualify include personal financial planning and investment, taxation strategies, estate planning, retirement planning, practice management, etc.

*The complete CPE guidance document is available on the GAO's web site, [www.gao.gov/govaud/ybk01.htm](http://www.gao.gov/govaud/ybk01.htm).*

*For more information, please contact Michael Hrapsky, GAO Senior Project Manager, by telephone at (202) 512-9535 or by e-mail at [yellowbook@gao.gov](mailto:yellowbook@gao.gov).*

## **Certificates Issued**

At its September 19, 2005, meeting, the Board approved the following applications for licensure:

Kristy Robinson Babcock  
Lisa Bright Barnette  
Andrea Lynn Barringer  
Jamezetta Ranay Bedford  
Marcia Helene Benz  
Jenny Lee Berryhill  
Priscilla Bullock  
Mary Lynne Caldwell  
Cara Elizabeth Castellino  
Charles Thomas Choplin  
Aimee Davis Coleman  
Juliana Lea Cookson  
Jillianne Marie Cox  
Jolene Renee Csatlos  
Eric Fong de Leon  
Christopher David Elmore  
Amy Crary Erwin  
Donna S. Foust

Melissa Denise Geraghty  
Denise Renee Haga  
Julie Suzanne Hager  
Harriet Wetherbee Hight  
Crystal Conrad Hill  
Erin Leigh Hughes  
Sherry Mitchell Jones  
David Stephenson Lee  
Jennifer Suzanne Light  
Leslee Bagwell Loggans  
Karen Diane Ludwick  
Tonya L. Marshall  
Woodrow Scott McDonald  
Laura Lynne Megahee  
Kimberly Kiser Miller  
Melissa Hill Morris  
Tara Dye Peebles  
Anthony Wayne Perry, Jr.

Erin Renae Pilchick  
Tonia H. Reed  
Heather Brown Royal  
Tracey Nicole Ruff  
Adam Ryan Scephurek  
Christopher Don Seaman  
Christopher John Sellman  
Saya Doe Sio  
Angela Hale Spry  
James Townsend Sullivan, Jr.  
Elizabeth Butler Thompson  
Rena Lou Wear  
Ryan A. Wheatley  
H. Clay Whiteheart  
Adam Thornton Wilson  
David Thomas Winters  
Matthew Peter Yale

## Reclassifications

### Reinstatement

07/14/05	Fred S. Breeden	11602
07/14/05	Kimberly Fitts Clarizio	21259
07/14/05	Kimberly Pochowicz Day	23909
07/14/05	Heather Blackwood Faucette	25810
07/14/05	Sheldon M. Fox	14572
07/14/05	Natacha Herlant Honeycutt	18162
07/14/05	Elizabeth Caroline Huber	29018
07/14/05	Richard Alexander Lancaster	17303
07/14/05	Susan Gregg Shepard	8801
07/14/05	John Bernard Thigpen	11752
08/22/05	Alexander Graham Glover	30259
08/22/05	Jacquelynn McAdam Harris	20554
08/22/05	Rei-Rung Rachel Hsu	23655
08/22/05	Teresa Weaver Meyer	18650
08/22/05	Pamela Campbell Parrish	23845
08/22/05	Mack William Phipps	3318
08/22/05	Ronda Dale Russell	18828
08/22/05	William Vaughn Ward	25737
08/22/05	John Rogers Wobbleton, Jr.	22075
09/19/05	Valerie Lynn Stepp	25631
09/19/05	John Thornton Walsh	25510
09/19/05	Joan Valerie Ward	19360

### Reissuance

07/14/05	Kerri Lynn Pierce	21926
07/14/05	Charles Patrick Warren, Jr.	15232
07/14/05	Edward Ray Williams	15148
08/22/05	James Everett Gresham	13140
08/22/05	Paul Timothy Nazal	20222
09/19/05	Peter John Lauria	18949

### Retired

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

07/14/05	William E. Brinkley, Jr.	New Bern, NC
07/14/05	Ulysses R. Grisette, Jr.	Winston-Salem, NC
07/14/05	Alexandra Ong	Winston-Salem, NC
07/14/05	Ronald D. Vaughn	Greenville, NC
07/14/05	Richard E. Ziegler	Champaign, IL
08/22/05	Elizabeth B. Justice	Black Mountain, NC

## AICPA Releases Third Audit Committee Toolkit

The AICPA has produced a toolkit for audit committees at all levels of government to help them discharge their responsibilities appropriately and effectively.

*The Audit Committee Toolkit: Government Organizations* is available for free download from the AICPA Audit Committee Effectiveness Center, [www.aicpa.org/Audcommctr/toolkitsgov/homepage.htm](http://www.aicpa.org/Audcommctr/toolkitsgov/homepage.htm).

The publication covers topics including conducting an executive session, discussions to expect from the independent auditor, peer review of CAP firms, evaluating independent auditors, fraud, internal controls, and more.

*The Audit Committee Toolkit: Government Organizations* is the third in a series--the first covered audit committees of companies and the second was for not-for-profit organizations.

Additional resources for audit committees are available from the AICPA website, [www.aicpa.org/audcommctr/homepage.htm](http://www.aicpa.org/audcommctr/homepage.htm).

## In Memoriam

Carl McMillan Parnell, a former member of the State Board of CPA Examiners, died September 2, 2005.

During his 1982-1985 term on the Board, Parnell served as Board president for one year.

Born November 25, 1925, in Parkton, NC, Parnell was a World War II veteran who graduated from Wake Forest University in 1950.

Parnell was licensed as a North Carolina CPA in 1956 and was a member of the AICPA and the NCACPA.

He is survived by his wife, Joan E. Parnell; a son, Allan M. Parnell; a daughter, Mary Susan Payne; a sister, Catherine Wilkes; two brothers, Mack Parnell and Alf Parnell; and four grandchildren.

Parnell was predeceased by his wife, Annie Sue Parnell; his parents, four sisters, and a brother.

Memorials may be made to the National Parkinson Foundation, Inc., 1501 NW 9th Avenue, Miami, FL, 33136.

offered by the North Carolina Association of Certified Public Accountants. Said course may not be used to meet Respondent's annual forty (40) hour continuing professional education requirement. If Respondent fails to fulfill this education requirement, the Board may proceed against Respondent for failure to complete said requirement.

5. Respondent shall not offer or render attest services as a CPA to the public through any business form other than as a CPA firm.

6. If, in the future, Respondent offers to perform or performs any attest services for the public, Respondent shall immediately register as a North Carolina CPA firm.

7. If, in the future, Respondent offers to perform or performs any attest services for the public, Respondent shall immediately enroll in a peer review program.

8. If the Respondent fails to complete the requirement as specified in paragraph #4 of this Order, Respondent's license shall be suspended for at least thirty (30) days and until such time as said requirement has been completed.

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**Jerry Uriah Britt, #13952**  
**Jerry U. Britt, CPA, P.A.**

*THIS CAUSE* coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

**FINDINGS OF FACT**

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondents and this matter.
3. Respondents received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Notice Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondents had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondents were present at the Hearing and were not represented by counsel.

7. Respondent Jerry Uriah Britt (hereinafter "Respondent Britt") is the holder of a certificate as a Certified Public Accountant in North Carolina.

8. Respondent Jerry U. Britt, CPA, P.A. (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina. Respondent firm is a professional corporation firm owned and operated by Respondent Britt.

9. Respondent Britt and Respondent firm are therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

10. In July of 2004, the Board issued an Emergency Order for Revocation against Respondent Britt and Respondent firm based on Respondents' failures to comply with previous Consent Orders and Respondents' failures comply with the Board's State Quality Review requirements.

11. In lieu of the September 2004 public hearing, Respondents signed another Consent Order agreeing to several conditions including a requirement to obtain a peer review and a tax practice review with the scope of the reviews to be determined by the Board and the reviewer to be approved by the Board.

12. In a letter dated November 4, 2004, Board staff informed Respondents that the Board had selected Robert W. Taylor, CPA/PFS, of Potter & Company, P.A., to perform the peer review and tax practice review of Respondent firm.

13. In a letter dated February 9, 2005, which was sent by certified/return receipt mail to Respondent Britt at the last known mailing address for Respondent firm, Board staff directed Respondent Britt to provide, by February 23, 2005, a copy of a specific CPE certificate of completion, provide copies of the

certificates of completion for the CPE used to meet Respondent Britt's Yellow Book requirement for cycle 2003-2004, and provide a written explanation as to how Respondents were complying with the peer review and tax practice review requirement as mandated by the September 2004 Consent Order. The certified mail was received and signed for on February 10, 2005, by a representative of Respondents.

14. In a letter dated February 25, 2005, which was received by the Board on February 28, 2005, Respondent Britt provided the requested specific CPE certificate of completion and informed the Board that he was "completing the forms requested by Robert Taylor before he can do the peer review." Respondents failed to show how they were complying with the tax practice review requirement.

15. Despite preparing the 2003 audit for the Town of Mount Olive during 2003 and 2004, Respondent Britt stated in his February 25, 2005, response that he had taken no governmental CPE for the 2003-2004 Yellow Book cycle since he "did no governmental accounting services."

16. The peer review and tax practice review of Respondent firm, as required by the September 2004 Consent Order, has been completed by Robert W. Taylor, CPA/PFS of Potter & Company, P.A. The peer review has been submitted to the North Carolina Association of CPA's (NCACPA) Peer Review Committee, but, as of this date, Respondents have not received the final letter of acceptance from NCACPA's Peer Review Committee.

17. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

**CONCLUSIONS OF LAW**

1. Respondents' failures to timely comply with the terms of the September 2004 Consent Order as well as all previous Consent Orders constitute violations of 93-12(9)e and 21 NCAC 8N.0203(b)(3).

**Britt**

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2. Respondents' failures to ensure that Respondent firm obtained a peer review in compliance with the Board's previous State Quality Review Program (now entitled "Peer Review Program") constitute violations of NCGS 93-12(8c) and 21 NCAC 8M .0102.

3. Respondents' failures to respond to Board inquiries in a timely manner constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0206.

**BASED ON THE FOREGOING**, and in lieu of further proceedings, Respondents and the Board agreed to following Consent Order:

1. The Certified Public Accountant certificate issued to Respondent, Jerry Uriah Britt, is hereby suspended for the period of six (6) months from the date of this Order; however, said suspension is stayed provided Respondent, prior to December 31, 2005, completes and provides evidence of completion to the Board staff of the eight (8) hour continuing professional education (CPE) course specifically covering financial statement disclosures provided, further, that said eight (8) hours are not to be counted in fulfilling Respondent's forty (40) hours of annual CPE requirement.

### Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of the *Activity Review* and is available on the Board's website, [www.cpapboard.state.nc.us](http://www.cpapboard.state.nc.us).

Address changes may be mailed, faxed, or e-mailed to the Board.

Fax your address changes to the Board at (919) 733-4209. E-mail your address changes to [cpareceptionist@bellsouth.net](mailto:cpareceptionist@bellsouth.net).

[www.cpapboard.state.nc.us](http://www.cpapboard.state.nc.us)

## Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

07/29/05	Ronald Lee Boger	Montgomery, AL
07/29/05	Steven Eric Lochbaum	Raleigh, NC
07/29/05	Walter John Beetsch	Escondido, CA
07/29/05	Kevin Lee	Wilmington, NC
07/29/05	Elizabeth Rosenbaum Smith	Charleston, SC
07/29/05	Donna Lee Denning	Angier, NC
07/29/05	James Christopher Anderson	Alpharetta, GA
07/29/05	Dena Hinton Toth	Greensboro, NC
07/29/05	William Allen Jarboe	Chicago, IL
07/29/05	Marcia A. Griffin	West Palm Beach, FL
08/01/05	Betty Kate Jones	Nashville, TN
08/01/05	James T. Kirkpatrick, III	Springfield, KY
08/01/05	Candace Kimberly Raiford	Aiken, SC
08/01/05	Susan Valerie Zaucha	Dearborn, MI
08/01/05	Tanya Lynn Brewbaker	Greensboro, NC
08/02/05	Max Charles Miller	Morristown, TN
08/02/05	Nicholas Joseph Alessi, III	West Roxbury, MA
08/02/05	Michael Charles Johnson	Raleigh, NC
08/02/05	Richard Howard Prall	Fairview, NC
08/02/05	Michael Sean Hassel	Vicksburg, MS
08/02/05	Roberta Bittner Grider	Fort Smith, AR
08/03/05	Candace Curry Leuck	Burlington, NC
08/10/05	Marsha Lynn Sturtz	Leland, NC
08/22/05	Bill David Drum	Gastonia, NC
08/22/05	Nicholas Joseph Wallace	Greenwood, IN
08/23/05	Gregory Russell Mason	Tampa, FL
09/01/05	Leslie Vass Stephens	Washington, DC
09/08/05	David Vernon Ray	Raleigh, NC
09/13/05	Charles N. Porter, Jr.	Atlanta, GA
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